

PERSONAL PROPERTY

General Classification of Real and Tangible Personal Property

DESCRIPTION	REAL	PERSONAL
AIR CONDITIONING - BUILDING CREATURE COMFORT	XX	
AIR CONDITIONING - MANUFACTURING/PRODUCT		XX
AIR CONDITIONING - WINDOW UNITS		XX
AIRPLANES		XX
ALARM SYSTEMS (SECURITY OR FIRE) & WIRING		XX
ASPHALT PLANTS & BATCHING TOWERS		XX
ATM - ALL EQUIP. & SELF STANDING BOOTHS		XX
AUTO EXHAUST SYSTEMS FOR BUILDING	XX	
AUTO EXHAUST SYSTEMS FOR EQUIPMENT		XX
AWNINGS		XX
BALERS (PAPER, CARDBOARD, ETC.)		XX
BANK TELLER COUNTERS - SERVICE AREA & RELATED		XX
BANK TELLER LOCKERS - MOVEABLE OR BUILT-IN		XX
BAR AND BAR EQUIPMENT - MOVEABLE OR BUILT-IN		XX
BULK BARNs		XX
BEAUTY AND BARBER STATIONS		XX
BILLBOARDS		XX
BOATS AND MOTORS - ALL		XX
BOAT DOCKS, PIERS, SLIPS AND MARINAS	XX	XX
BOILER - FOR SERVICE OF BUILDING	XX	
BOILER - PRIMARILY FOR PROCESS		XX
BOWLING ALLEY LANES		XX
BREWING EQUIPMENT		XX
BROADCASTING EQUIPMENT		XX
C-I-P EQUIPMENT		XX
CABINETS		XX
CABLE TV DISTRIBUTION SYSTEMS		XX
CABLE TV EQUIPMENT & WIRING		XX
CABLE TV SUBSCRIBER CONNECTIONS		XX
CAMERA EQUIPMENT		XX
CANOPIES - FABRIC, VINYL, PLASTIC		XX
CANOPIES - GENERAL	XX	
GAS STATION CANOPIES	XX	XX
CANOPY LIGHTING	XX	
CAR WASH - ALL EQUIPMENT, FILTERS & TANKS		XX
CARPET - INSTALLED	XX	
CATWALKS		XX
CEMENT PLANTS		XX
CHAIRS - ALL TYPES		XX
CLOSED CIRCUIT TV		XX
COLD STORAGE - EQUIPMENT, ROOMS, PARTITIONS		XX
COMPRESSED AIR OR GAS SYSTEMS (OTHER THAN BLDG HEAT)		XX
COMPUTER ROOM A/C		XX
COMPUTER ROOM RAISED FLOOR		XX
COMPUTER SCANNING EQUIP.		XX
COMPUTERS AND DATA LINES		XX
CONCRETE PLANTS		XX
CONSTRUCTION AND GRADING EQUIPMENT		XX
CONTROL SYSTEMS - BUILDING AND EQUIPMENT		XX
CONVEYOR & MATERIAL HANDLING SYSTEMS		XX

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COOLERS - WALK-IN OR SELF-STANDING		XX
COOLING TOWERS - PRIMARY USE FOR BUILDING	XX	
COOLING TOWERS - PRIMARY USE IN MANUFACTURING		XX
COUNTERS/RECEPTION DESKS - MOVEABLE OR BUILT-IN		XX
CRANEWAYS INTEGRATED WITH ROOF STRUCTURE	XX	
CRANEWAYS INTEGRATED WITH OUT ROOF STRUCTURE		XX
DAIRY PROCESSING PLANTS - ALL PROCESS ITEMS, BINS, TANKS		XX
DANCE FLOORS		XX
DATA PROCESSING EQUIPMENT - ALL ITEMS		XX
DELI EQUIPMENT		XX
DESK - ALL		XX
DIAGNOSTIC CENTER EQUIPMENT - MOVEABLE OR BUILT-IN		XX
DISPLAY CASES - MOVEABLE OR BUILT-IN	XX	
DOCK LEVELERS	XX	XX
DRAPES & CURTAINS, BLINDS, ETC		XX
DRINKING FOUNTAINS		XX
DRIVE-THRU WINDOWS - ALL	XX	XX
DRYING SYSTEMS - PROCESS OR PRODUCT		XX
DUMPSTERS		XX
DUST CATCHERS, CONTROL SYSTEMS, ETC		XX
ELECTRONIC CONTROL SYSTEMS		XX
ELEVATORS	XX	
ESCALATORS	XX	
FARM EQUIPMENT - ALL		XX
FENCING - INSIDE		XX
FENCING - OUTSIDE	XX	
FENCING KENNEL RUNS	XX	
FLAGPOLE		XX
FOUNDATIONS FOR MACHINERY AND EQUIP.		XX
FREIGHT CHARGES		XX
FUELS - NOT FOR SALE (LIST AS SUPPLIES)		XX
FURNACES - STEEL MILL PROCESS, ETC.		XX
FURNITURE AND FIXTURES		XX
GAZEBOS	XX	
GOLF COURSE AND IMPROVEMENTS (DRAINAGE/IRRIGATION)	XX	
GRAIN BINS	XX	XX
GREENHOUSE PLASTIC (BENCHES, HEATING SYSTEM, ETC).		XX
GREENHOUSE WITH PLEXIGLAS/GLASS	XX	
GREENHOUSES - STRUCTURE IF PERM. AFFIXED	XX	
HEATING SYSTEMS, PROCESS		XX
HOPPERS - METAL BIN TYPE		XX
HOSPITAL SYSTEMS, EQUIPMENT & PIPING		XX
HOT AIR BALLOONS		XX
HOTEL/MOTEL TELEVISIONS & WIRING		XX
HUMIDIFIERS - PROCESS		XX
INCINERATORS - EQUIPMENT AND/OR MOVEABLE		XX
INDUSTRIAL PIPING - PROCESS		XX
INSTALLATION COST M&E, CIP		XX
IRRIGATION EQUIPMENT		XX
IRRIGATION EQUIPMENT & SYSTEMS, GOLF	XX	

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KILN HEATING SYSTEM		XX
KILNS - METAL TUNNEL OR MOVEABLE		XX
KILN STRUCTURE	XX	
LABORATORY EQUIPMENT		XX
LAGOONS/SETTLING PONDS	XX	
LAUNDRY BINS		XX
LAW & PROFESSIONAL LIBRARIES		XX
LEASED EQUIPMENT - LESSOR OR LESSEE POSSESSION		XX
LEASEHOLD IMPROVEMENTS (LIST IN DETAIL YEARLY to determine if real or personal)	XX	XX
LIFTS - OTHER THAN ELEVATOR	XX	XX
LIGHTING - PORTABLE, MOVEABLE, SPECIAL		XX
LIGHTING - YARD LIGHTING	XX	
MACHINERY AND EQUIPMENT		XX
MEDICAL EQUIPMENT		XX
MILK HANDLING - MILKING, COOLING, PIPING, STORAGE		XX
MINERAL RIGHTS	XX	
MINIATURE GOLF WITH OBSTACLES, HAZARDS, GREEN CARPET		XX
MINIATURE GOLF CONCRETE PADS AND LIGHTING	XX	
MIRRORS (OTHER THAN BATHROOM)		XX
MONITORING SYSTEMS BUILDING OR EQUIPMENT		XX
NEWSPAPER STANDS		XX
NIGHT DEPOSITORY		XX
OFFICE EQUIPMENT - ALL		XX
OFFICE SUPPLIES (LIST AS SUPPLIES)		XX
OIL COMPANY EQUIPMENT - PUMPS, SUPPLIES, ETC.		XX
OVENS - PROCESSING/MANUFACTURING		XX
OVERHEAD CONVEYOR SYSTEM		XX
PACKAGE AND LABELING EQUIPMENT		XX
PAGING SYSTEMS		XX
PAINT SPRAY BOOTHS		XX
INTERIOR PAINTING COMMERCIAL	XX	
PARTITIONS	XX	XX
PAVING	XX	
PHOTO BOOTH/KIOSK		XX
PIPING SYSTEMS - PROCESS PIPING		XX
PLAYGROUND EQUIPMENT - ALL		XX
PNEUMATIC TUBE SYSTEMS		XX
PORTABLE BUILDINGS		XX
POWER GENERATOR SYSTEMS (AUXILIARY, EMERGENCY, ETC.)		XX
POWER TRANSFORMERS - EQUIPMENT		XX
POWER HOUSE OR PLANT	XX	
POWER GENERATOR SYSTEMS AND EQUIPMENT		XX
PUBLIC ADDRESS SYSTEMS (INTERCOM, MUSIC, ETC.)		XX
RAILROAD SPURS (OTHER THAN RAILROAD-OWNED)	XX	
REFRIGERATION SYSTEMS - COMPRESSORS, ETC.		XX
REPAIRS - BUILDING	XX	
REPAIRS - EQUIPMENT (50% COST)		XX
RESTAURANT FURNITURE (INCL. ATTACHED FLOOR OR BLDG.)		XX
RESTAURANT/KITCHEN EQUIP. VENT HOODS, SINKS, ETC. (COMMERCIAL)		XX

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RETURNABLE CONTAINERS		XX
ROLL-UP DOORS (INSIDE WALL)		XX
ROLL-UP DOORS (OUTSIDE WALL)	XX	
ROOFING	XX	
ROOM DIVIDERS/PARTITIONS - MOVEABLE OR BUILT-IN		XX
ROOMS SELF-CONTAINED OR SPECIAL PURPOSE (WALLS, CEILING, FLOOR)		XX
SAFES WALL OR SELF-STANDING		XX
SALES / USE TAX		XX
SATELLITE DISHES (ALL WIRING & INSTALLATION TO TV & EQUIP.)		XX
SCALE HOUSES (UNLESS MOVEABLE)	XX	
SCALES		XX
SECURITY SYSTEMS		XX
SERVICE STATIONS EQUIPMENT - PUMPS, TANKS, LIFTS & RELATED		XX
SEWER SYSTEMS	XX	
SHELVING		XX
SIGNS ALL TYPES INCLUDING ATTACHED TO BUILDING		XX
SINKS - BATHROOM	XX	
SINKS - KITCHEN AREA		XX
SOFTWARE - CAPITALIZED		XX
SOUND SYSTEMS & PROJECTION EQUIPMENT		XX
SPARE PARTS - LIST AS SUPPLIES		XX
SPEAKERS - BUILT-IN OR FREESTANDING		XX
SPRAY BOOTHS		XX
SPRINKLER SYSTEM - ATTACHED TO PRODUCT STORAGE RACKS		XX
SPRINKLER SYSTEM - BUILDING	XX	
SPRINKLER SYSTEM FOR IRRIGATION		XX
SUPPLIES (OFFICE & OTHER)		XX
SWIMMING POOLS IN GROUND OR INDOOR	XX	
TANKS (ALL USED FOR PROCESSING		XX
TANKS SERVICE STATION (BELOW GROUND)		XX
TANKS VERTICAL	XX	
TANKS HORIZONTAL		XX
TELEPHONE SYSTEMS & WIRING - PRIVATE		XX
TENTS		XX
THEATRE SCREENS - INDOOR		XX
THEATRE SCREENS - OUTDOOR	XX	
THEATRE SEATS		XX
TOOLING, DIES, MOLDS		XX
TOWERS - MICROWAVE, EQUIPMENT, WIRING & FOUNDATION		XX
TOWERS - TV, RADIO, CATV, TWO-WAY RADIO, WIRING & FDN		XX
TRANSPORTATION COST - ALL		XX
TUNNELS - UNLESS PART OF PROCESS SYSTEM	XX	
UPGRADES TO EQUIPMENT		XX
VACUUM SYSTEM, PROCESS		XX
VAULT	XX	
VAULT DOOR, INNER GATES, VENTS & EQUIP.		XX
VENDING MACHINES		XX
VENT FANS		XX
VENTILATION SYSTEMS - GENERAL BUILDING	XX	
VENTILATION SYSTEMS - NEEDED FOR MANUFACTURING, PROCESS		XX

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DESCRIPTION	REAL	PERSONAL
VIDEO TAPES/MOVIES/REEL MOVIES		XX
WALKWAYS OVERHEAD	XX	
WALL COVERING	XX	
WALLS - PARTITIONS, MOVEABLE & ROOM DIVIDERS		XX
WATER COOLERS - ALL		XX
WATER LINES - FOR PROCESS ABOVE OR BELOW GROUND		XX
WATER SYSTEM - RESIDENTIAL OR GENERAL BUILDING	XX	
WATER TANKS & SYSTEM - FOR PROCESS EQUIPMENT		XX
WHIRLPOOL/JACUZZI/HOT TUBS		XX
WIND TUNNEL EQUIPMENT		XX
WIRING - POWER WIRING FOR MACHINERY AND EQUIP.		XX
SOLAR PANELS (SEE SOLAR FARM SECTION)		XX

CLASSIFICATION OF SELECTED ITEMS AS REAL OR PERSONAL

In general, machinery and equipment used primarily as part of a manufacturing process and is there for the betterment of the business is taxable as Personal Property. Machinery and equipment that is a part of the land or building improvement and is there for the betterment of the building is taxable as Real Property.